

Mail Stop 3561

December 29, 2009

Richard Jagodnik  
President  
Diagnostic Imaging International Corp.  
848 N. Rainbow Blvd. #2494  
Las Vegas, NV 89107

**Re: Diagnostic Imaging International Corp.  
Item 4.01 Form 8-K  
Filed November 20, 2009  
File No. 333-136436**

Dear Mr. Jagodnik:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Brian K. Bhandari  
Branch Chief